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APPENDIX XVIII.

[Vide item VI (1) on page 128 infra.]

REPORT OF THE SELECT COMMITTEE ON THE
MADRAS URBAN LAND TAX BILL, 1963 (L.A.
BILL No. 2 OF 1963).

To

THE HON. THE LEGISLATIVE ASSEMBLY,
MADRAS.

The Select Committee appointed to consider the Madras Urban Land Tax Bill, 1963 (L.A. Bill No. 2 of 1963) has the honour to make the following report.

2. The Bill was published in English in an extraordinary issue of the *Fort St. George Gazette* in Part IV—Section 3, dated 1st February 1963 and in Tamil on the 20th February 1963. The Committee was appointed by a resolution of Assembly, dated the 4th February 1963. The following members of the Legislative Council were associated by the Chairman with the Committee :—

- (1) Hon. Sri R. Venkataraman.
- (2) Sri K. Anbazhagan.
- (3) Sri K. Balasubramaniam.
- (4) Dr. A. Chidambaranathan.
- (5) Sri K. Ramdass.
- (6) Sri Sivasankara Metha.
- (7) Sri A. Chidambara Mudaliar.
- (8) Dr. Sivanandam.

The Committee held six sittings in all.

3. At its first sitting on the 25th February 1963, the Committee decided to invite written memoranda from those interested in the Bill and to record oral evidence of interested persons. The Committee received ten written memoranda and also examined witnesses on the 17th and 18th April 1963 and recorded their evidence in Madras. The Committee again met on the 4th and 5th August 1963 and subjected the provisions of the Bill to a detailed scrutiny. The Committee finally met on the 14th August 1963 and finalised the draft Report of the Committee and important changes made by the Committee are set out below.

Clause 1.

Sub-clause (2) of clause 1 of the original Bill provided that the provisions of the Bill should come into force in the City of Madras with effect from 1st day of July 1962. The Committee

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decided that no retrospective effect should be given to this Bill and it should come into force only on the 1st July 1963. The sub-clause has been amended accordingly :

New sub-clause (4).—The Committee decided that the notification to be issued under sub-section (2) or sub-section (3) should be approved by the Legislative Assembly. Accordingly a new sub-clause (4) has been added.

Clause 2.

Item (9).—The definition of the word 'owner' has been amplified so as to include a mortgage in possession and a person entitled to kudiwaram in respect of any inam land. Shrotriendar or any person who is entitled to any melwaram in respect of any inam land alone has been excluded from the definition.

Clause 3.

This clause provided for the levy of urban land tax at the rate of .5 per cent of the market value of the urban land in a sub-zone. The rate of tax has been reduced by the Committee to .4 per cent of the *average* market value of the urban land in a sub-zone as determined under the provisions of the Act. The clause has been amended accordingly.

Clause 5.

Clause 5 provided for the constitution of a three-Member Tribunal and also provided that the Chairman should be a judicial officer of the rank of a District Judge. The Committee decided that it would be enough if the Tribunal is manned by a single judicial officer not below the rank of a Subordinate Judge and also decided that there must be provision for the constitution of more than one Tribunal if necessary. The clause has been amended accordingly.

Clause 6.

Sub-clause (3).—The original Bill provided that the extent of a sub-zone should not be less than 20 grounds. The Committee decided that the extent of a sub-zone need not be prescribed under the Act and the Assistant Commissioner may prescribe the limit according to the circumstances of each area. The sub-clause has been amended accordingly.

Clause 7.

The original clause provided for the determination of market value of the urban land in a sub-zone. As clause 3 has been amended providing for the levy of urban land tax at the rate of .4 per cent of the *average* market value of the urban land, this clause has been amended providing for the determination of the *market value and the average market value* of the urban land in a sub-zone.

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Clause 10.

The time for receipt of objections to the draft scheme prepared under clause 9 has been increased from 30 days to 45 days from the date of the publication of such scheme. This clause has been amended accordingly.

New clause 11.

The Committee decided that there should be a revision to the Board of Revenue by a person aggrieved by the delimitation of any zone or sub-zone as specified in the final settlement scheme, and such appeal should be restricted to the delimitation of boundaries of any zone or sub-zone and not on market value. A new clause has been added accordingly.

Clause 13 (original clause 12).

The clause has been amended restricting the appeal to the Tribunal only regarding fixation of the average market value of the urban land in a sub-zone as specified in the final settlement scheme. The time for appeal has also been increased to 45 days.

Clause 22 (original clause 21).

The Committee decided that there should not be any penalty for default in payment of tax but it should be recovered from the assessee in the usual course as arrears of land revenue. This clause has been amended accordingly.

In view of the decision of the Committee that there should not be any penalty for default of payment of urban land tax, clause 22 of the original Bill in this regard has been deleted.

New clause 31.

A new provision has been added enabling the owner of the land for the addition of the urban land tax to the rent in case the amount of the urban land tax payable in respect of any land under this Bill is in excess of the amount of the annual rent payable in respect of such land or the building thereon and courts have been empowered to fix the rent on application from the owner and added to the annual rent, an amount not exceeding the urban land tax payable under the Bill.

New Clause 32.

The Committee decided that if any building is occupied wholly by the owner for his residential purpose and where such owner makes an application to the officer within a specified period, the tax, subject to such rules as may be framed shall be reduced by 25 per cent of the amount of urban land tax payable on the urban land on which the building has been constructed and on the urban land appurtenant to such building. A new clause has been added accordingly.

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*Clause 35.**(Clause 33 of the original Bill.)*

The Committee decided that any urban land appurtenant to hospital, or used for public purposes without collecting rent or on which any building used for purposes of schools, colleges or universities has been constructed or appurtenant to such building and any urban land owned by any school, college or university, as the Government may notify have to be exempted from the provisions of this enactment. The clause has been amended accordingly.

*Clause 38.**(Clause 36 of the original Bill.)*

A new sub-clause (2) has been added applying the provisions of the Code of Civil Procedure where an order of assessment is passed ex parte under this Act.

4. Clauses have been re-numbered and the changes made by the Select Committee are indicated in the Bill annexed.

5. The dissenting minute given by a member of the Committee, is also appended.

Fort St. George, Madras-9,

V. RAMAIAH,

Dated 7th September 1963.

*Chairman.**Annexure.**(Vide paragraph 4 of the Report.)*

THE MADRAS URBAN LAND TAX BILL, 1963

(L.A. Bill No. 2 of 1963.)

[As amended by the Select Committee.]

[Note.—The changes made are side-lined or underlined and the portions omitted are indicated by dots.]

ARRANGEMENT OF CLAUSES.**CHAPTER I.****PRELIMINARY.****CLAUSES:**

1 Short title and commencement.

2 Definitions.

CHAPTER II.**LEVY OF URBAN LAND TAX.**

8 Levy of Urban Land Tax.

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CHAPTER III.

URBAN LAND TAX AUTHORITIES.

CLAUSES—*cont.*

- 4 Urban Land Tax Authorities.
- 5 Constitution of Tribunals.

CHAPTER IV.

PREPARATION OF URBAN LAND TAX SETTLEMENT SCHEME.

- 6 Classification of urban land.
- 7 Determination of market value.
- 8 Preparation of draft scheme.
- 9 Publication of draft settlement scheme.
- 10 Decision on objections and publication of final settlement scheme.
- 11 Revision by the Board of Revenue in regard to delimitation of sub-zones.
- 12 Commissioner to modify the final settlement scheme on receipt of intimation under section 11 (3).
- 13 Appeal to the Tribunal.
- 14 Commissioner to modify final settlement scheme on the basis of orders of Tribunal.
- 15 Duration of Urban Land Tax settlement scheme.

CHAPTER V.

PREPARATION OF LIST OF ASSESSEES.

- 16 Preparation of provisional list of assesseees.
- 17 Objections to entries in the list.
- 18 Finalisation of list of assesseees.
- 19 Power of Commissioner to revise orders of Assistant Commissioner under section 18.
- 20 Correction of clerical error, etc., in the final list.
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- 22 Notice to individual assesseees.
- 23 Urban Land Tax escaping assessment.
- 24 Refund of excess payment.
- 25 Urban land tax to be first charge on urban land.
- 26 Recovery from occupier of urban land in certain cases.
- 27 Obligation of transferor and transferee to give notice of transfer.

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CHAPTER VI.

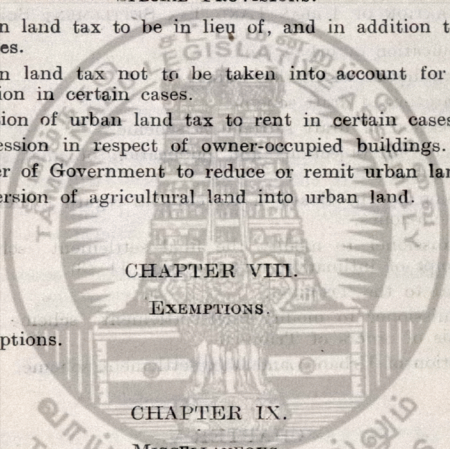
SURVEY OF URBAN LAND.

CLAUSES—*cont.*

28 Survey of urban land.

CHAPTER VII.

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- 29 Urban land tax to be in lieu of, and in addition to certain taxes.
- 30 Urban land tax not to be taken into account for compensation in certain cases.
- 31 Addition of urban land tax to rent in certain cases.
- 32 Concession in respect of owner-occupied buildings.
- 33 Power of Government to reduce or remit urban land tax.
- 34 Conversion of agricultural land into urban land.

CHAPTER VIII.

EXEMPTIONS.

35 Exemptions.

CHAPTER IX.

MISCELLANEOUS.

- 36 Revision by Board of Revenue.
- 37 Computation of period of limitation.
- 38 Power to take evidence on oath, etc.
- 39 Power to call for information.
- 40 Service of notice.
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- 42 Delegation of powers.
- 43 Bar of suits in Civil Courts.
- 44 Indemnity.
- 45 Power to enter upon land.
- 46 Certain records to be made use of for purposes of this Act.
- 47 Power to make rules.
- 48 Power to remove difficulties.
- 49 Rules and orders to be placed before the Legislature.

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A Bill to provide for the levy of tax on urban land in the State of Madras.

BE it enacted by the Legislature of the State of Madras in the Fourteenth Year of the Republic of India as follows:—

CHAPTER I.

PRELIMINARY.

1. *Short title and commencement.*—(1) This Act may be called the Madras Urban Land Tax Act, 1963.

(2) It shall be deemed to have come into force in the City of Madras on the 1st day of July 1963, but the Government may, by notification, direct that this Act shall come into force on such date as may be specified in the notification in—

(i) any other municipal town; or

(ii) any township; or

(iii) any area specified in the notification and within sixteen kilometers of the City of Madras or such municipal town or township.

(3) The Government may, by notification, cancel any notification issued under sub-section (2), but the cancellation shall not be deemed to affect the power of the Government under sub-section (2) again to bring this Act into force in such municipal town or township or area.

(4) A draft of any notification proposed to be issued under sub-section (2) or sub-section (3) shall be laid on the table of the Legislative Assembly and the notification shall not be issued unless the Assembly approves the draft either without modification or addition or with modifications or additions; and upon such approval being given the notification shall be issued in the form in which it has been approved and such notification on being so issued shall be published in the *Fort St. George Gazette*, and shall thereafter be of full force and effect.

2. *Definitions.*—In this Act, unless the context otherwise requires—

(1) “assessee” means a person by whom urban land tax is payable under this Act and includes every other person in respect of whom any proceeding under this Act has been taken for the determination of the urban land tax payable by him;

(2) “Assistant Commissioner” means the Assistant Commissioner of Urban Land Tax appointed under section 4;

(3) “building” includes a house, out-house, stable, latrine, godown, shed, hut, wall and any other structure, whether of masonry, bricks, mud, wood, metal or any other material whatsoever;

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(4) "Commissioner" means the Commissioner of Urban Land Tax appointed under section 4;

(5) "date of the commencement of this Act" means—

(i) in relation to the City of Madras, the first day of July 1963; and

(ii) in relation to any other municipal town or township or area, the first day of July of the fasli year in which the notification under sub-section (2) of section 1 is published;

(6) "fasli year" means the year commencing on the first day of July;

(7) "Government" means the State Government;

(8) "occupier" includes—

(a) any person for the time being paying or liable to pay to the owner rent or any portion of the rent of the urban land or of the building constructed on the urban land or part of such land or building in respect of which the word is used or the damages on account of the occupation of such land, building or part; and

(b) a rent-free occupant;

but does not include any person who is entitled to the kudiwaram in respect of any inam land but in respect of which land any other person is entitled to the melwaram;

(9) "Owner" includes—

(i) any person (including a mortgagee in possession) for the time being receiving or entitled to receive, whether on his own account or as agent, trustee, guardian, manager or receiver for another person or for any religious or charitable purposes the rent or profits of the urban land or of the building constructed on the urban land in respect of which the word is used;

(ii) any person who is entitled to the kudiwaram in respect of any inam land; but does not include—

(a) a *shrotriendardar*; or

(b) any person who is entitled to the melwaram in respect of any inam land but in respect of which land any other person is entitled to the kudiwaram.

Explanation.—For the purposes of clause 8 and clause 9 inam land includes *lakhiraj* tenures of land and *shrotriendardar* land.

(10) "township" means a township constituted under the Mettur Township Act, 1940 (Madras Act XI of 1940), the Courtallam Township Act, 1954 (Madras Act XVI of 1954), the Bhavanisagar Township Act, 1954 (Madras Act XXV of 1954), of section 4 of the Madras Panchayats Act, 1958 (Madras Act XXXV of 1958), or any other township constituted under any other law for the time being in force;

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(11) "Tribunal" means a Tribunal constituted under section 5;

(12) "Urban land" means any land which is used or is capable of being used as a building-site and includes garden, grounds, if any, appurtenant to a building but does not include any land which is registered as wet in the revenue accounts of the Government and used for the cultivation of wet crops.

Explanation.—For the purposes of this clause, any site on which any building has been constructed shall be deemed to be urban land;

(13) "Urban Land Tax Officer" means the Urban Land Tax Officer appointed under section 4.

CHAPTER II.

LEVY OF URBAN LAND TAX.

3. *Levy of urban land tax.*—Subject to the other provisions contained in this Act, there shall be levied and collected for every fasli year commencing from the date of the commencement of this Act, a tax on urban land (hereinafter referred to as the urban land tax) from every owner of urban land at the rate of 0.4 per centum of the average market value of the urban land in a sub-zone as determined under sub-section (2) of section 7.

CHAPTER III.

URBAN LAND TAX AUTHORITIES.

4. *Urban land tax authorities.*—(1) There shall be the following classes of urban land tax authorities for the purposes of this Act, namely :—

- (a) the Board of Revenue;
- (b) Commissioner of Urban Land Tax;
- (c) Assistant Commissioner of Urban Land Tax;
- (d) Urban Land Tax Officers.

(2) (a) The authorities specified in clauses (b) to (d) of sub-section (1) shall be appointed by the Government, by notification, with jurisdiction over such area as may be specified in such notification.

(b) The authorities specified in sub-section (1) shall exercise, discharge and perform such powers, duties and functions as are assigned to them by or under this Act.

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(3) The Government may, by notification, empower any officers [other than the authorities specified in sub-section (1)] including officers of any local authority to exercise such powers, discharge such duties and perform such functions under this Act in respect of such classes of persons or classes of urban land and in such area as may be specified in the notification.

(4) The authorities specified in sub-section (1) and the officers specified in sub-section (3) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code (Central Act XLV of 1860).

(5) All officers and persons employed in the execution of this Act shall observe and follow the orders, instructions and directions of the Board of Revenue.

5. *Constitution of Tribunals.*—(1) The Government shall constitute as many Tribunals as may be necessary for the purposes of this Act.

(2) Each Tribunal shall consist of one person only who shall be a Judicial Officer not below the rank of Subordinate Judge.

(3) Each Tribunal shall have such jurisdiction as the Government may, by notification from time to time, determine.

CHAPTER IV.

PREPARATION OF URBAN LAND TAX SETTLEMENT SCHEME

6. *Classification of urban land.*—(1) Every Assistant Commissioner shall, within such time as may be prescribed, classify the entire area within his jurisdiction into distinct zones and every zone into distinct sub-zones.

(2) In making the classification under sub-section (1), the Assistant Commissioner shall follow such procedure as may be prescribed and shall have . . . regard to the following matters, namely :—

- (a) the locality in which the urban land is situated;
- (b) the predominant use to which the urban land is put that is to say, industrial, commercial or residential;
- (c) accessibility or proximity to market, dispensary, hospital, railway station, educational institution, or Government offices;
- (d) availability of civil amenities, like water-supply, drainage and lighting; and
- (e) such other matters as may be prescribed.

(3) Subject to the provisions of sub-section (2), in classifying sub-zones under sub-section (1), the Assistant Commissioner shall as far as practicable, include in a sub-zone urban lands which are contiguous and as nearly as may be of the same market value

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7. *Determination of market value.*—(1) The Assistant Commissioner shall determine the highest and the lowest market value of the urban land in a zone.

(2) Subject to such rules as may be made by the Government the Assistant Commissioner shall also determine the average market value of the urban land in a sub-zone.

(3) The market value under sub-section (1) or the average market value under sub-section (2) shall be determined as on the date of the commencement of this Act and in so determining the Assistant Commissioner shall have regard to the matters specified in clauses (a) to (e) of sub-section (2) of section 6.

8. *Preparation of draft scheme.*—(1) The Assistant Commissioner shall prepare a draft urban land tax settlement scheme (hereinafter referred to as the draft settlement scheme) containing the following particulars; namely—

(a) particulars of all zones as classified under section 6;

(b) particulars of all sub-zones as classified under section 6;

(c) particulars of the average market value of the urban land in each sub-zone as determined under sub-section (2) of section 7; and

(d) such other particulars as may be prescribed.

(2) The draft settlement scheme prepared under sub-section (1) shall be forwarded to the Commissioner within sixty days—

(i) in the City of Madras, from the date of the publication of this Act in the *Fort St. George Gazette*; and

(ii) in any other area, from the date specified in the notification issued under sub-section (2) of section 1, in relation to such area.

9. *Publication of draft settlement scheme.*—On receipt of the draft settlement scheme forwarded under sub-section (2) of section 8, the Commissioner shall, after such verification as he deems fit, publish the draft settlement scheme in the *Fort St. George Gazette* and in such other manner as may be prescribed, together with a notice stating that any objection to the said draft shall be preferred within forty-five days from the date of publication of such scheme in the *Fort St. George Gazette*.

10. *Decision on objections and publication of final settlement scheme.*—(1) Where no objection is preferred under section 9, the draft settlement scheme shall, subject to the provisions of sections 11, 12, 13 and 14, be the final urban land tax settlement scheme (hereinafter referred to as the final settlement scheme).

(2) Where any objection is preferred under section 9, the Commissioner shall, after affording a reasonable opportunity of being heard to the objector, decide the objection and may confirm

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or modify the draft settlement scheme. The scheme as so confirmed or modified shall, subject to the provisions of sections 11, 12, 13 and 14, be the final settlement scheme.

(3) The Commissioner shall publish the final settlement scheme in the *Fort St. George Gazette* and in such other manner as may be prescribed.

11. Revision by the Board of Revenue in regard to delimitation of sub-zones.—(1) The Board of Revenue may on application made by any person aggrieved by the delimitation of any sub-zone as specified in the final settlement scheme, call for and examine the records of any proceeding under section 10 to satisfy itself as to the correctness, legality or propriety of the delimitation of any sub-zone and if, in any case, it appears to the Board of Revenue that any such delimitation should be modified it may pass orders accordingly including such incidental and consequential orders as may be necessary in respect of the average market value of the sub-zone :

Provided that the Board of Revenue shall not pass any order under this section prejudicial to any party unless he has had a reasonable opportunity of making his representations.

(2) Every application referred to in sub-section (1) shall be preferred within a month from the date of publication of the final settlement scheme in the *Fort St. George Gazette* :

Provided that the Board of Revenue may, in its discretion, allow further time not exceeding one month for the filing of any such application if it is satisfied that the applicant had sufficient cause for not preferring the application within the time specified in this sub-section.

(3) As soon as may be after passing orders on all the applications preferred under sub-section (1), the Board of Revenue shall intimate the Commissioner in such form as may be prescribed—

(i) the modifications, if any, made in the delimitation of sub-zones under sub-section (1);

(ii) the sub-zones, the delimitation of which has not been modified; and

(iii) such other particulars as may be prescribed.

12. Commissioner to modify the final settlement scheme on receipt of intimation under section 11 (3).—(1) On receipt of intimation from the Board of Revenue under sub-section (3) of section 11 the Commissioner shall, if necessary, modify the final settlement from the Board of Revenue under sub-section (3) of section 11,

(2) The Commissioner shall publish in the *Fort St. George Gazette* and in such other manner as may be prescribed—

(i) in the case of any modification made under sub-section (1), only such portion of the final settlement scheme as has been so modified; and

(ii) in any other case, a statement that the sub-zone concerned as specified in the final settlement scheme requires no modification.

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13. Appeal to the Tribunal.—(1) Any person aggrieved by the average market value of the urban land in a sub-zone as specified in the final settlement scheme or if the scheme has been modified under section 12, as specified in the scheme as so modified may at any time within forty-five days from the date of publication of the modification and statement in the *Fort St. George Gazette* under sub-section (2) of section 12, prefer an appeal to the Tribunal :

Provided that the Tribunal may, in its discretion, allow further time not exceeding one month for the filing of any such appeal if it is satisfied that the appellant had sufficient cause for not preferring the appeal within the time specified in his sub-section.

(2) Subject to the provisions of sub-section (3), in disposing of an appeal under this section the Tribunal shall follow such procedure as may be prescribed and shall pass final orders in the appeal within such time, as may be prescribed :

Provided that nothing in this sub-section shall be deemed to empower the Tribunal to alter or modify the delimitation of zone or a sub-zone as specified in the final settlement scheme or in such scheme as modified under section 12.

(3) It shall be the duty of the Tribunal to hear all appeals relating to a sub-zone in one batch and to pass a common order in respect of all such appeals.

14. Commissioner to modify final settlement scheme on the basis of orders of Tribunal.—(1) On receipt of the orders passed by the Tribunal in appeal under section 13, the Commissioner shall, if necessary modify the final settlement scheme or such scheme as modified under section 12 suitably to give effect to such orders.

(2) The Commissioner shall publish in the *Fort St. George Gazette* and in such other manner as may be prescribed only such portion of the final settlement scheme as has been modified under sub-section (1).

15. Duration of urban land tax settlement scheme.—(1) The final settlement scheme published under section 10, with the modifications, if any, made under section 12 or section 14 shall remain in force for a period of ten years from the 1st day of July of the fiscal year in which the said scheme is published under section 10 or for a further period not exceeding ten years as the Government may direct.

(2) After the expiration of the period of ten years referred to in sub-section (1), the Government may, and after the expiration of the further period referred to in sub-section (1), the Government shall direct revision of the final settlement scheme referred to in sub-section (1).

(3) All the provisions of this Act shall as far as may be, apply to the urban land tax settlement scheme revised in pursuance of a direction under sub-section (2) as they apply to the preparation, publication and duration of the final settlement scheme for the first time after the date of the commencement of this Act.

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CHAPTER V.

PREPARATION OF LIST OF ASSESSEES.

16. Preparation of provisional list of assesseees.—(1) The Assistant Commissioner shall,—

(i) In the City of Madras, as soon as may be, after the date of the publication of this Act in the *Fort St. George Gazette*, and

(ii) in any other area, as soon as may be, after the date specified in the notification issued under sub-section (2) of section 1 in relation to such area,

prepare or cause to be prepared in such manner as may be prescribed a provisional list of assesseees containing the following particulars, namely :—

(a) particulars of the survey and subdivision number of each urban land in the sub-zone;

(b) particulars of the extent of urban land in respect of which each assessee is liable to pay urban land tax;

(c) particulars of the names of assesseees;

(d) such other particulars as may be prescribed.

(2) The Assistant Commissioner shall serve or cause to be served on each assessee an extract of such portion of the provisional list referred to in sub-section (1) as relates to such assessee together with a statement that he shall be liable for the payment of the urban land tax on the basis of the rates specified in the final settlement scheme published under section 10 or in case such scheme has been modified, on the basis of the dates specified in the scheme as so modified.

(3) The Assistant Commissioner shall give public notice in such manner as may be prescribed of the provisional list of assesseees prepared under sub-section (1), of the place at, and the date from which the same may be inspected.

17. Objections to entries in the list.—Any person aggrieved by any entry in the provisional list of assesseees or by the insertion therein or omission therefrom of any matter or otherwise with respect to that list may,—

(i) in the case of service on an assessee of the extract under sub-section (2) of section 16, within a period of twenty-one days from the date of such service; and

(ii) in any other case, within a period of twenty-one days from the date of public notice under sub-section (3) of section 16,

prefer any objection in respect thereof before the Assistant Commissioner.

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18. Finalisation of list of assesseees.—(1) Where no objection is preferred under section 17, the provisional list of assesseees shall subject to the provisions of section 19, be final.

(2) Where any objection is preferred under section 17, the Assistant Commissioner shall, after affording a reasonable opportunity of being heard to the objector, decide the objection and may confirm or modify the entries in the provisional list of assesseees. The list as so confirmed or modified shall, subject to the provisions of section 19, be final.

(3) The final list shall be published and made available for public inspection in such manner as may be prescribed.

19. Power of Commissioner to revise orders of Assistant Commissioner under section 18.—(1) The Commissioner may, either on his own motion or on application made by any aggrieved person in this behalf, call for the records of any proceeding under section 18 in which an order has been passed by the Assistant Commissioner and after making such enquiry or causing such enquiry to be made pass such orders thereon as the Commissioner thinks fit:

Provided that the Commissioner shall not pass any order prejudicial to any party unless he has had a reasonable opportunity of making his representation.

(2) Every application to the Commissioner for the exercise of his powers under this section shall be preferred within thirty days from the date of publication of the final list of assesseees under sub-section (3) of section 18.

20. Correction of clerical error, etc., in the final list.—The Assistant Commissioner may, at any time and subject to such conditions as may be prescribed, amend the list published under sub-section (3) of section 18 where it appears to him that it is necessary so to do in order to bring the list into accord with the circumstances then existing and in particular may—

(i) correct any clerical, arithmetical or other apparent error in the list;

(ii) correct any erroneous insertion, omission or mis-description.

21. Preparation of list of demand.—(1) As soon as may be after the publication of the final settlement scheme under sub-section (3) of section 10 and of the final list of assesseees under sub-section (3) of section 18, the Assistant Commissioner shall prepare in such manner as may be prescribed a list of demand containing the following particulars, namely:—

(a) survey number and subdivision number of the urban land;

(b) extent of urban land liable for tax;

(c) names of the assesseees;

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(d) annual amount of urban land tax payable by each assessee under the final settlement scheme published under sub-section (3) of section 10; and

(e) such other particulars as may be prescribed.

(2) (a) Where, as a result of revision under section 11, or of appeal under section 13, the final settlement scheme is modified, the Assistant Commissioner shall modify the list of demand referred to in sub-section (1) to give effect to the orders in revision or appeal.

(b) The Assistant Commissioner may at any time modify the list of demand to give effect to any order passed by the Commissioner under section 19.

(3) The Assistant Commissioner shall give public notice in such manner as may be prescribed of the list of demand referred to in sub-section (1) or of the portion modified under clause (a) or clause (b) of sub-section (2), of the place at, and the date from, which the list of demand may be inspected and every person claiming to be owner or occupier of the urban land mentioned in the demand including the agent of such person may inspect the same and shall be entitled to obtain a certified extract therefrom on payment of the prescribed fees.

(4) Where, as a result of the modification of the list of demand under sub-section (2), the urban land tax payable by an assessee—

(i) is in excess of the urban land tax paid or payable in pursuance of the list of demand referred to in sub-section (1), such excess shall be recovered from him in accordance with the provisions of this Act; or

(ii) is less than the amount of urban land tax collected in pursuance of the list of demand referred to in sub-section (1), the difference shall be refunded or adjusted in accordance with the provisions of section 24.

22. Notice to individual assesseee.—(1) The Urban Land Tax Officer or any other officer specially authorized in this behalf, shall cause a notice of demand containing such particulars as may be prescribed to be served every fasli year or part thereof on the owner calling upon him to pay within a period of fifteen days from the date of service of the notice, the urban land tax which has fallen due.

(2) Where the urban land tax payable by an assessee is not paid before the expiry of the period specified in the notice under sub-section (1), ... the urban land tax shall be recovered from the assessee as arrears of land revenue.

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23. *Urban land tax escaping assessment.*—If the Urban Land Tax Officer has reason to believe that for any reason any urban land has escaped assessment or has been wrongly or incorrectly assessed for any fasli year, he may, within such period and after following such procedure as may be prescribed, proceed to assess or re-assess such urban land and the provisions of this Act shall, as far as may be, apply to such assessment or re-assessment.

24. *Refund of excess payment.*—Subject to such rules as may be made in this behalf, any sum paid in excess of the amount due from any assessee shall, on application by him to the prescribed authority, be refunded to him, or, in the absence of such application, such excess shall be adjusted towards the urban land tax due from him for the subsequent fasli year or years.

25. *Urban land tax to be first charge on urban land.*—The urban land tax shall, notwithstanding anything contained in any other law for the time being in force, or any custom, usage or contract or decree or order of a court or other authority, be a first charge upon the urban land and upon the immovable property, on such urban land and belonging to the person liable to pay such tax.

26. *Recovery from occupier of urban land in certain cases.*—(1) Where the owner of any urban land is himself not the occupier thereof and is in default of payment of the urban land tax, such tax may be recovered from the occupier of such urban land.

(2) (a) Any occupier who has paid the urban land tax under sub-section (1) shall be entitled to deduct the amount so paid from the amount of rent or any other sum due from time to time to the owner or intermediary, if any.

(b) The intermediary shall be entitled to deduct such amount from the amount of rent or other sum due from time to time to the owner.

27. *Obligation of transferor and transferee to give notice of transfer.*—(1) Whenever the title of any person primarily liable to the payment of urban land tax on any urban land is transferred, the person whose title is transferred and the person to whom the same is transferred shall, within three months after the execution of the instrument of transfer or after its registration, if it be registered, or after the transfer is effected, if no instrument be effected, give notice of such transfer to the Urban Land Tax Officer.

(2) In the event of the death of any person primarily liable as aforesaid, the person to whom the title of the deceased shall be transferred as heir or otherwise, shall give notice of such transfer to the Urban Land Tax Officer within one year from the death of the deceased.

(3) The notice to be given under this section shall be in such form as may be prescribed and the transferee or the person to whom the title passes, as the case may be, shall, if so required be bound to

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produce before the Urban Land Tax Officer, any document evidencing such transfer or succession.

(4) Every person who makes a transfer as aforesaid, without giving such notice to the Urban Land Tax Officer shall (in addition to any other liability which he may incur through such neglect), continue liable for the payment of the urban land tax assessed on the urban land transferred, until he gives notice or until the transfer shall have been recorded in the revenue registers, but nothing in this section shall be held to affect the liability of the transferee for the payment of the seales tax.

CHAPTER VI.

SURVEY OF URBAN LAND.

28. *Survey of urban land.*—(1) Any Officer specially empowered by an order in this behalf by the Board of Revenue shall carry out survey of all urban lands in the area specified in such order, or, if such lands have already been surveyed, carry out re-survey of such lands for the purpose of—

- (a) the preparation of the draft settlement scheme;
- (b) the preparation of the provisional list of assessées; and
- (c) carrying out the other purposes of this Act.

(2) The survey or re-survey carried out under sub-section (1) shall subject to such rules as may be made by the Government in this behalf, be in accordance with the principles contained in the Madras Survey and Boundaries Act, 1923 (Madras Act VIII of 1923).

(3) The cost of the survey or re-survey under this section shall be borne by such persons and to such extent as may be prescribed.

CHAPTER VII.

SPECIAL PROVISIONS.

29. *Urban land tax to be in lieu of, and in addition to, certain taxes.*—The urban land tax payable under this Act in respect of any urban land shall be in lieu of—

- (i) the ryotwari assessment;
- (ii) the assessment levied under the Madras Inams (Assessment) Act, 1956 (Madras Act XL of 1956) or under the Andhra Inams (Assessment) Act, 1955 (Andhra Act XVII of 1955);
- (iii) the ground rent;
- (iv) the quit rent;
- (v) any amount due under the Madras City Land Revenue Act, 1851 (Central Act XII of 1851);

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(vi) such other amount as the Government may, by special order, specify,

payable in respect of such land; but shall be in addition to any other tax on such land payable under any law for the time being in force.

30. *Urban land tax not to be taken into account for compensation in certain cases.*—Notwithstanding anything contained in this Act or in any other law for the time being in force, the urban land tax payable under this Act shall not be taken into account for the purpose of payment of compensation under—

(a) the Madras Estates (Abolition and Conversion into Ryotwari) Act, 1948 (Madras Act XXVI of 1948);

(b) the Madras Inam Estates (Abolition and Conversion into Ryotwari) Act, 1963;

(c) the Madras Minor Inams (Abolition and Conversion into Ryotwari) Act, 1963;

(d) the Madras Lease-holds (Abolition and Conversion into Ryotwari) Act, 1963.

31. *Addition of urban land tax to rent in certain cases.*—(1) Notwithstanding anything contained in the Madras City Tenants' Protection Act, 1921 (Madras Act III of 1922) or in the Madras Buildings (Lease and Rent Control) Act, 1960 (Madras Act 18 of 1960), where in any case the amount of the urban land tax payable in respect of any land under this Act is in excess of the amount of the annual rent payable in respect of such land or the building thereon under any of the said Acts, the court, authority or officer empowered to fix the rent under any of the said Acts may, on application from the owner, add to the annual rent aforesaid, an amount not exceeding the urban land tax payable under this Act.

(2) In exercising the powers under this section, the court, authority or officer concerned shall have regard to such principles as may be specified by rules made by the Government in this behalf.

32. *Concession in respect of owner-occupied buildings.*—Where any building is occupied wholly by the owner for residential purposes only and where such owner makes an application to the officer specified in sub-section (1) of section 22 within the period specified in that sub-section, that officer shall, subject to such rules as may be made in this behalf and after satisfying himself about the facts stated in the application, reduce by twenty-five per centum the amount of urban land tax payable on the urban land on which the building has been constructed and on the urban land appurtenant to such building.

33. *Power of Government to reduce or remit urban land tax.*—

(1) The Government or such other authority or officer authorized by the Government in this behalf may, subject to such rules as may be made in this behalf, by order, reduce or remit, whether prospectively or retrospectively, the urban land tax payable in respect of any class of urban lands or by any class or persons

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(2) The Government or the authority or officer referred to in sub-section (1) may at any time cancel or modify any order issued under sub-section (1) and upon such cancellation the urban land tax shall be payable in respect of the land concerned with effect from the fasli year in which such cancellation is made :

Provided that no such cancellation shall be made unless the party likely to be affected by such cancellation has had a reasonable opportunity of making his representations.

34. Conversion of agricultural land into urban land.—Where any land which is registered as wet in the revenue accounts of the Government and used for cultivation of wet crops is converted as a building-site after the date of the commencement of this Act, the owner of such land shall be liable to pay urban land tax with effect from the fasli year in which such conversion is effected.

CHAPTER VIII.

EXEMPTIONS.

35. Exemptions.—Nothing in this Act shall apply to—

(a) any urban land owned by the State or the Central Government;

(b) any urban land owned by—

(i) the Corporation of Madras;

(ii) a municipal council constituted under the Madras District Municipalities Act, 1920 (Madras Act V of 1920);

(iii) a township committee constituted under the Mettur Township Act, 1940 (Madras Act XI of 1940), the Courtallam Township Act, 1954 (Madras Act XVI of 1954), the Bhavanisagar Township Act, 1954 (Madras Act XXV of 1954), or section 4 of the Madras Panchayats Act, 1958 (Madras Act XXXV of 1958), or under any other law for the time being in force;

(iv) a panchayat or panchayat union council constituted under any law for the time being in force;

(c) any urban land set apart for public worship and is actually so used

(d) any urban land on which hospitals primarily maintained by the Government, any local authority or such other authority specified by the Government in this behalf, have been constructed and any urban land appurtenant to such hospitals;

(e) any urban land solely used for purposes connected with the disposal of the dead;

(f) roads or urban lands used for communal purposes;

(g) urban lands used for public purposes, provided that no rent is charged for, or no remuneration is derived from, such user;

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(h) any urban land on which any building used for purposes of schools, colleges or universities has been constructed and any urban land appurtenant to such building and any urban land used for public parks, public libraries, public museums, or used as playgrounds attached to schools, colleges or universities;

(i) such urban land owned by any school, college or university, as the Government may, by notification, specify;

(j) urban land used—

(i) for charitable purposes of sheltering destitute persons or animals;

(ii) for orphanages, homes and schools for the deaf and dumb and for the infirm and diseased;

(iii) for asylum for the aged and for fallen women;

(iv) for such other philanthropic institutions as the Government may, by notification, specify;

(k) urban lands used for the preservation of ancient monuments.

CHAPTER IX.

MISCELLANEOUS.

36. *Revision by Board of Revenue.*—(1) The Board of Revenue may, either on its own motion or on application made by the assessee in this behalf, call for and examine the records of any proceeding under this Act (not being a proceeding in respect of which revision lies to the Board of Revenue under section 11 or not being a proceeding in respect of which an appeal lies to the Tribunal under section 13) to satisfy itself as to the regularity of such proceedings or the correctness, legality or propriety of any decision or order passed therein and if, in any case, it appears to the Board of Revenue that any such decision or order should be modified, annulled, reversed or remitted for reconsideration, it may pass orders accordingly:

Provided that the Board of Revenue shall not pass any order under this sub-section in any case, where the decision or order is sought to be revised by the Board of Revenue on its own motion, if such decision or order had been made more than three years previously:

Provided further that the Board of Revenue shall not pass any order under this section prejudicial to any party unless he has had a reasonable opportunity of making his representations.

(2) The Board of Revenue may stay the execution of any such decision or order pending the exercise of its powers under sub-section (1) in respect thereof.

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(3) Every application to the Board of Revenue for the exercise of its powers under this section shall be preferred within three months from the date on which the order or proceeding to which the application relates was communicated to the applicant :

Provided that the Board of Revenue may, in its discretion, allow further time not exceeding one month for the filing of any such application if it is satisfied that the applicant had sufficient cause for not preferring the application within the time specified in this sub-section.

37. *Computation of period of limitation.*—In computing the period of limitation prescribed for an appeal or revision against any decision or order under this Act the time required for obtaining the certified copy of the decision or order shall be excluded.

38. *Power to take evidence on oath, etc.*—(1) The Tribunal, the Board of Revenue, the Commissioner, the Assistant Commissioner, or the Urban Land Tax Officer or any other officer empowered under this Act shall, for the purposes of this Act, have the same powers as are vested in a court under the Code of Civil Procedure, 1908 (Central Act V of 1908) when trying a suit in respect of the following matters, namely :—

(a) enforcing the attendance of any person and examining him on oath;

(b) requiring the discovery and production of documents;

(c) receiving evidence on affidavit;

(d) issuing commissions for the examination of witnesses; and any proceeding before the Tribunal, the Board of Revenue, the Commissioner, the Assistant Commissioner, the Urban Land Tax Officer or any other officer empowered under this Act shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228, and for the purposes of section 196, of the Indian Penal Code (Central Act XLV of 1860).

(2) In any case in which an order of assessment is passed *ex parte* under this Act, the provisions of the Code of Civil Procedure, 1908 (Central Act V of 1908) shall apply in relation to such order as it applies in relation to a decree passed *ex parte* by a court.

39. *Power to call for information.*—Where, for the purposes of determining the urban land tax payable by any person, it appears necessary for any authority or officer referred to in section 4 to obtain any statement or information from any person, it or he may serve a notice requiring such person on or before a date to be therein specified, to furnish a statement or information on the points specified in the notice and that person shall, notwithstanding anything in any law to the contrary, be bound to furnish such statement or information to such authority or officer :

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Provided that no legal practitioner shall be bound to furnish any statement or information under this section based on any professional communication made to him otherwise than as permitted by section 126 of the Indian Evidence Act, 1872 (Central Act I of 1872).

40. Service of notice.—(1) A notice under this Act may be served on the person therein named, either by post, or, as if it were summons issued by a court under the Code of Civil Procedure, 1908 (Central Act V of 1908).

(2) Any such notice may, in the case of a firm or a Hindu undivided family, be addressed to any member of the firm, or to the manager or any adult member of the family, and in the case of a company or association of persons, be addressed to the principal officer thereof.

41. Power of Government to issue orders and directions.—The Government may issue such orders and directions of a general character, as they may consider necessary in respect of any matter relating to the powers and duties of the Board of Revenue, the Commissioner, the Assistant Commissioner, the Urban Land Tax Officer or any other officer empowered under this Act. The authority or officer referred to above shall give effect to all such orders and directions.

42. Delegation of powers.—The Government may, by notification, direct that any power of function exercisable by the Government, the Board of Revenue, the Commissioner, Assistant Commissioner or Urban Land Tax Officer under this Act or the rules made thereunder shall, in relation to such matters and subject to such conditions as may be specified in such notification, be exercisable also by such officer or authority subordinate to the Government as may be specified in such notification.

43. Bar of suits in civil courts.—(1) No suit shall lie in any civil court to set aside or modify any assessment made under this Act.

(2) Except as otherwise provided in this Act, the decision of any authority or officer under this Act shall be final and no civil court shall have jurisdiction to decide or deal with any question which by or under this Act is required to be decided or dealt with by the authorities or officers under this Act.

44. Indemnity.—No suit, prosecution or other legal proceeding shall lie against the Government, Tribunal, the Board of Revenue, the Commissioner, the Assistant Commissioner, the Urban Land Tax Officer or any other officer empowered under this Act for anything which is in good faith done or intended to be done in pursuance of this Act or any rule or order made thereunder.

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45. *Power to enter upon land.*—The Commissioner, the Assistant Commissioner, the Urban Land Tax Officer, or any other officer empowered under this Act or any person acting under the orders of any such officer, may enter upon any urban land with such other officers and persons as he considers necessary and make a survey and take measurements thereof or do any other act which he considers necessary for carrying out the purposes of this Act.

46. *Certain records to be made use of for purposes of this Act.*—For the purposes of carrying into effect the provisions of this Act, the authorities or officers specified in this Act shall, to the extent necessary, make use of the records prepared before the date of the commencement of this Act by the Special Officer for Urban Taxation, the Collector of Madras and any officer subordinate to them.

47. *Power to make rules.*—(1) The Government may make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) all matters expressly required or allowed by this Act to be prescribed;

(b) the manner of giving reasonable opportunity under this Act;

(c) the procedure to be followed by the Tribunal under this Act;

(d) the form of appeal and application for revision under this Act;

(e) the procedure to be followed by the Board of Revenue and the Commissioner when exercising the powers of revision under this Act;

(f) the fees payable in respect of applications and appeals under this Act;

(g) the manner of rounding . . . of the total amount of tax due from an assessee.

48. *Power to remove difficulties.*—If any difficulty arises in giving effect to the provisions of this Act, the Government may, as occasion may require, by order do anything which appears to them necessary for the purpose of removing the difficulty.

49. *Rules and orders to be placed before the Legislature.*—(1) All rules made under this Act and all orders made under section 48 shall be published in the *Port St. George Gazette* and, unless they are expressed to come into force on a particular day, shall come into force on the day on which they are so published.

(2) Every rule made under this Act and every order made under section 48 shall, as soon as possible after it is made, be placed on the table of both Houses of the Legislature, and if,

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before the expiry of the session in which it is so placed or the next session, both Houses agree in making any modification in any such rule or order or both Houses agree that the rule or order should not be made, the rule or order shall thereafter have effect only in such modified form or be of no effect, as the case may be, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or order.

FORT ST. GEORGE,
MADRAS.

T. HANUMANTHAPPA,
Secretary.

Appendix.

(Dissenting Minute.)

1. குவிட் ரென்ட் என்பது 1687 முதல் பழைய சென்னை நகரில் வசூலித்ததாக ஈஸ்ட் இந்தியா கம்பெனி தஸ்தாவேஜ் மூலம் தெரிகிறது. குவிட் ரென்ட் துப்புரவு வரியையும் (ஸ்காவெஞ்சர்ஸ் டியூடி) தன்னுள் அடக்கிக் கொண்டிருந்தது. பிற்காலத்தில் இந்த இரண்டு இணைந்த வரியையும் மனை வரி, காணி வரி என்று வசூலிக்கப்பட்டு வருகிறது. இந்த ஏற்பாட்டை மாற்றுவதற்கு அரசாங்கத்திற்கோ, வரி செலுத்துவோருக்கோ உரிமையளிக்கப் படவில்லை.

மானுவல் ஆப் அட்மினிஸ்ட்ரேஷன் ஆப் தி மெட்ராஸ் பிரசிடென்ஸி என்னும் அரசாங்க வெளியீட்டின் முதலாவது வால்யூமில் 137-வது பக்கத்தில் 160-வது விவரணமாக 'பல்வகை நிலவரி' என்ற தலைப்பில் 10-வது விளக்கமாகக் கொடுக்கப்பட்டிருப்பதை சபையின் கவனத்திற்குக் கொணர விரும்புகிறேன். அது வருமாறு:

EXTRACTS FROM MANUAL OF ADMINISTRATION
OF THE MADRAS PRESIDENCY.

160. *Land Revenue Miscellaneous.*—Under the head of Land Revenue Miscellaneous are included all charges pertaining to lands other than those held by ryots under the ryotwary system, or lands held by Government ryots under certain peculiar circumstances. They consist of the following items. . . . (10) Quit-rent and ground-rent in the town of Madras. The houses and lands in the town of Madras are subject to a quit-rent which is in reality another name of Land Revenue or Land Tax. It is however, permanent, not liable to be modified periodically and is payable in arrears in one payment and not in instalments. It becomes due on the first day of the following year and its recovery is barred six years after it falls due. In all other respects the Land Revenue system of the town of Madras is Ryotwary. Ground-rent is collected on lands owned by Government. It varies according to the demand existing for the land in particular localities. The quit-rent yields on an average rupees 65,000 a year and ground-rent

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rupees 4,000. With the exception of the cases mentioned below under No. 17 there is nothing similar in the districts. Quit-rent in Madras is in fact a special form of land revenue.

2. குவிட் ரென்ட், ஸ்காவென்ஜர்ஸ் டியூட்டி என்று வசூலிக்கப் பெற்ற வரித் தொகையில் சர்க்கார் கஜாநாவுக்கு ஒரு பாதியும் துப்புராவுத் தொழிலுக்காக மற்ற பாதியும் ஒதுக்கப்பட்டது. பின்னர் இந்த வரி அல்லாமல் முனிசிபாலிட்டி அமைத்து முனிசிபல் கவுன்சிலே இதுபோன்று வீட்டிற்கும் மனைக்கும் மற்றொரு வரி வசூலிக்க வழிவகை செய்திருக்கிறார்கள். (Section 100 of Madras City Municipal Act இதர முனிசிபல் டவுன்களில் 1962-க்குப் பிறகு அலைன் பண்ணப்பட்ட குடியிருப்பு நிலங்களுக்கு ஏக்கராவுக்கு ரூ. 6-4-0 அல்லது ரூ. 12-8-0 வரை கிரவுன்ட் ரென்ட் வசூலிக்கப் பட்டு வருகிறது.

3. நாடு வளம்பெற வேண்டுமானால் பயிர் தொழில் மூலமாக உற்பத்தி பெருக வேண்டும். இதற்கு மக்கள் பாடுபட வேண்டும். அப்படிப் பாடுபடுபவர்கள் களைப்பு ஆற, புத்தாற்றலை மீட்டிக் கொள்ள வீடு வேண்டும். வீடு என்ற தமிழ்ச்சொல்லுக்கே அலுப் பிலிருந்தும், துன்பத்திலிருந்தும், விடுபடுகிற இடம் என்பதே பொருள். இந்த உண்மையை மனத்தில் கொண்டுதான் அநாதி காலமாக குடியிருப்பு இடம், அதைச்சார்ந்த தோட்டம், தூவு, கட்டுத்துறை, ஆகியவற்றுக்கு வரியில்லாது (இறையிலி) செய்திருக்கிறார்கள். நத்தம், ஜாரி என்று இதை பிற்காலத்தில் வசூத் திருக்கிறார்கள். பழைய சாசனங்களுள்ளும் 'குடிதிலம் ஒழித்து' என்ற சொற்றொடர் வலியுறுத்தப் பெறுகிறது. அதைப் போலவே கன்றுகாலி மேய்ச்சல் பூமிக்கும் எவ்வித வரியும் விதிக்கப் பெறுவதில்லை.

4. சுகாதார விதிகளை மனதிற்கொண்டு நகர நிர்மாண விதிப்படி சில சட்ட திட்டங்கள் செய்யப் பெறுகின்றன. அவற்றுள் ஒன்று வீட்டைச் சுற்றி நாற்புறமும் காலியிடம் விடவேண்டுமென்ற வற்புறுத்துகிறது. சில இடங்களில் ஒரு ஏக்கர் நிலத்தில் ஒரு குடும்பத்திற்குரிய ஒரு வீடுதான் கட்ட வேண்டும் என்ற அளவுக்கு விதி கட்டுப்படுத்துகிறது.

5. சென்னையிலும் மற்ற நகரங்களிலும் குடிக்கூலிக்கு இருப் போரே மிகுதி. மிகப் பெரும்பாலான வீடுகள் ராடகைக்கே விடப் பெறுகின்றன. இவ்விடங்களில் நிலத்திற்கு விதிக்கப்பட இருக்கும் புது வரி இறுதியில் குடியிருப்போர் தலையிலேயே சுமத்தப் பெறும்.

(Vide 'Lease and Rent Control Act of 1960', Section 6, pp. 9 and 10.)

6. 1920-ம் வருடத்திற்கு பிறகு தமிழ்நாடு முழுவதும் மெட்ராஸ் டவுன் பிளானின் ஆக்ட் 23, 24, 25-வது செக்ஷன்களின்படி "பெட்டர்மெண்டு லெஸி" செய்வதற்கு அதிகாரம் பெற்று (நகராட்சிகள்) பெட்டர்மெண்டு வசூலித்து வருகின்றன. புதிய ஆக்கின்படி மீண்டும் பெட்டர்மெண்ட் வசூலிக்க அரசாங்கம் அதிகாரம் கேட்கிறது.

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7. ஒரு நகரில் கற்றவர்கள் வாழும் பகுதி சுத்தமாகவும் வனப்பாகவும் இருக்கும். அதனால் அப்பகுதியிலே வீடு கட்டிக் கொள்ளப் பலர் விரும்புவார்கள். சுத்தம், ஒழுங்கு, வனப்புக் காரணமாக அப்பகுதி இடங்கட்கு அதிக விலை ஏற்படுகிறது. சுத்தமாகவும், ஒழுங்காகவும், இருக்கும் காரணத்தால் ஏற்பட்ட நிலைமைக்கு வரி அதிகம் கொடுக்கவேண்டும் என்று நிர்ப்பந்திப்பது முறையாகாது.

8. இவையும், இவைபோன்ற காரணங்களையும் உத்தேசித்து நான் தெரிவிக்கும் ஆலோசனையாவது :—

(அ) வாடகைக்கு விடாமல் உடையவரே குடியிருக்கும் வீடுகளுக்கும், நந்தவனம், பசுமடம், தேவாரப் பாடசாலை, வேத பாடசாலை, குருபூஜை மடங்கள் முதலியவற்றுக்கும் வரி விதிப்பி விருந்து விலக்கு அளிக்க வேண்டும்.

(ஆ) மேற்கண்ட இடங்களில் ஏதாவது ஒரு பகுதி வாடகைக்கு விடப்படுமானால் அதற்கு மட்டும் வரி விதிக்க அனுமதிக்கலாம்.

(இ) தாம் குடியிருக்கும் வீடு அல்லாமற் சுற்றிலும் மிகப் பரந்த இடங்களை பெருமைக்காக வைத்துக்கொண்டிருக்கிற இடங்களுக்கு வரி விலக்கு அளிக்க வேண்டும் என்பதில்லை.

9. மொத்தமாக பார்க்கும்போது நிலத்தின் தற்காலிக மதிப்புயர்வின் பேரில் வரி போடுவது அரசியலமைப்புச் சட்டத் திற்கு ஒவ்வாதது (unconstitutional) ஆகும். மதிப்பு என்பது வருமானம் ஆகாது. பிறருக்கு விற்போதுதான் மதிப்பு என்பது ஒரு வருமானமாக வடிவு கொள்ளும். எனவே வெறுமனே கிடக்கும் நிலத்தின் பேரில் அல்லது வீடமைந்த நிலத்தின் பேரில் கிரவுண்ட் ரெண்டுக்கு மேல் வரி விதிப்பது அரசியலமைப்புச் சட்டத்திற்கு ஒவ்வாதது unconstitutional ஆகும் என்பது என்னுடைய கருத்து.

10. ஆகவே L.A. Bill No. 2 of 1963. -யை ஆட்சேபித்து இந்த மறுப்புக் குறிப்பை சமர்ப்பித்திருக்கிறேன்.

MADRAS,
19th August 1963.

SAW GANESAN,
Member, Madras Legislative Assembly.

APPENDIX XI.

[Vide Item VI (2) on page 128 infra.]

REPORT OF THE SELECT COMMITTEE ON THE MADRAS IRRIGATION (LEVY OF BETTERMENT CONTRIBUTION) AMENDMENT BILL, 1963 (L.A. BILL No. 19 OF 1963.)

To

THE HON. THE LEGISLATIVE ASSEMBLY,

Madras.

The Select Committee appointed to consider the Madras Irrigation (Levy of Betterment Contribution) Amendment Bill, 1963 (L.A. Bill No. 19 of 1963), has the honour to make the following report.

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2. The Bill was published in English in Part IV—Section 3 of the *Fort St. George Gazette*, dated 31st July 1963 and in Tamil on the 14th August 1963. The Committee was appointed by a resolution of the Assembly, dated 13th August 1963.

3. The Committee held three sittings on the 21st September 1963, 8th and 9th November 1963 respectively and considered the Bill clause-by-clause. The important changes made by the Committee are set out below :

Clause 2.

Item (iii) in the original Bill did not provide a clear definition of the term “ improved old ayacut ” as distinct from repairs and restoration of an irrigation or drainage work. The term has been amended accordingly excluding mere repairs or restoration of an existing irrigation or drainage work to its original state after decay or injury.

Item (v).—This item defined the term ‘ notified work ’. The Committee has amended the definition to mean only irrigation or drainage works executed on or after the 1st January 1947 and notified by the Collector of the district.

Clause 3.

This clause seeks to substitute seven new sections for the existing sections 3 and 4 of the principal Act.

Section 3.—This section provided for classification of any new ayacut in every notified work into three zones. The definition given for each of the zone was not confined to one zone but each zone overlapped the other. To avoid this, the Committee has defined each zone so that lands in one zone will not overlap the other.

Section 4-A.—This section provided for the levy of betterment contribution from the landholder in any new ayacut provided the cost of the notified work did not exceed twenty-five thousand rupees. The Committee has increased this monetary limit to one lakh of rupees so that there will not be any betterment levy on landholders for minor works.

Section 4-B.—This section empowered the Government to levy betterment contribution on lands in the improved old ayacuts, the cost of which exceed rupees fifty thousand. The Committee decided that there should not be any levy if the cost of the work did not exceed Rs. 1 lakh. The section has been amended accordingly.

This section did not define clearly the term ‘ annual increase in revenue ’ with reference to ryotwari lands and zamindari, inam estates, minor inams and lease-hold lands. Explanations have been added to this clause defining clearly the expression ‘ annual increase in revenue ’ with reference to each category of land.

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Clause 10.

The proviso to the Schedule to the proposed new Section 16 in this clause provided that the landholders of the lands which were newly assured with the supply of water for two wet crops as a result of the execution of a notified work should pay betterment contribution at the rate of fifty rupees per acre in addition + the rates specified in the Schedule. This has been amended enabling the Government to levy only from the landholders of the lands which were un-irrigated immediately before the execution of the notified work and which were newly assured with the supply of water for two wet crops as a result of the execution of the notified work, a betterment contribution at the rate of rupees fifty per acre in addition to the rates specified in the Schedule.

4. Clauses have been renumbered and verbal and consequential alterations have been incorporated in the Bill.

5. Some of the members have given minutes of dissent which are appended.

6. A copy of the Bill as amended by the Select Committee is annexed.

Madras,

14th November 1963.

V. RAMAIAH,

Chairman.

Appendix.

DISSENTING MINUTES.

I

The principle that the agriculturists should be made to contribute a part of the amount spent for the execution of a work cannot be accepted in a Welfare State. The huge cry of doing benefit to the agriculturists will be meaningless if we accept this principle.

It seems that this Act is applicable to the notified works whether they are executed in a perennial river system or in a rain-fed area. This will lead to discrimination and injustice. While a notified work in a perennial river system for example Cauvery river system will give a more definite supply of water, the same work in a rain-fed area will not give the same benefit to the agriculturists. This is because even though a notified work has been executed with a huge cost, the agriculturists will be benefited only if there is rain. This is not the case in a perennial river system. This distinction has not been considered in this Bill.

It is regrettable to note that no special consideration has been given to the taken-over estates and the would-be-taken-over inams. The irrigation sources in these areas were not properly maintained by the then landholders. Only from the passing of the Act

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26 of 1948, the Government is trying to do some benefit. So in the definition clause, sub-clause 6-A defining a notified work should be modified so as in the case of taken-over villages, a notified work will mean any such work executed only after 1st January 1963 and not 1947. This is to give benefit to the ex-zamin areas.

In the case of clause 4-B, the calculation of net expenditure will not render justice to all. The revenue from the lands under perennial river system will be always higher than the revenue from other areas. So also the annual increase in revenue in those two areas. Hence the net expenditure calculated under Section 4-B (2) will be less for the lands in a perennial river system and more in other areas. This will lead to injustice.

There is no definition for the word "repair". In some cases, the repair work also may exceed a lakh of rupees. So the word repair should be clearly defined.

The exemption limit of one lakh of rupees in sections 4-A and 4-B should be raised to two lakhs.

In clause 5 in the proviso, the period of two years should be raised to five years so that poor agriculturists will be benefited by the rebate.

S. MADHAVAN,

S. J. RAMASWAMY,

K. S. MANI,

Madras,

9th November 1963.

Members, Madras Legislative Assembly.

III

இந்த மாநிலத்தின் எந்தப் பகுதியில் ஒரு அபிவிருத்தி, தொழில் துறையிலாயினும் விவசாயத்துறையிலாயினும் ஏற்பட்டால் அதன் மூலம் ஓரளவுக்காவது எல்லா மக்களும் பயன் பெறுகின்றனர். இக்கோட்பாட்டை அடிப்படையாக வைத்து தற்போதுள்ள சென்னை நீர்ப்பாசன அபிவிருத்தி வரி மசோதாவைப் பார்த்தால் இதைச் சட்டமாக்குவதே நியாயமானதல்ல. புதிய நீர்ப்பாசனம் பெறும் பகுதியில் உள்ள விவசாயிகள் மாத்திரமே பூரா பலன்களையும் அனுபவிப்பதாகக் கணக்கிட்டுத் தான் இந்த வரிவிதிப்பு மசோதா உள்ளது. புதிய பாசனத் திட்டங்கள் மூலம் விவசாயிகளும் தொழில் துறையினரும் வியாபாரிகளும் பொதுவாக மக்களும் அரசாங்கமும் கூட பயன் பெறுகின்றனர். ஆகவே, பயன்பெறும் ஒருசாராரிடத்திலிருந்து மட்டும் வரி விதித்து வசூலிப்பது சரியான சமூக நீதி ஆகாது.

திருத்த மசோதாவில் மூன்றாவது பிரிவில் நஞ்சைப் பிரிவென்றும் நஞ்சை புஞ்சை கலந்த பிரிவென்றும், புஞ்சைப் பிரிவென்றும் பிரிக்கப்பட்டுள்ளது. தற்போது நமது மாநிலத்தில் அதிகப்படியான தண்ணீர் பாசனத்துக்குப் பெற்று நஞ்சைப்பயிர் சாகுபடி செய்யும் நீர்பாசனத் திட்டங்களும், மிகக் குறைந்த

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தண்ணீரின் மூலம் நஞ்சைப் பயிர் சாகுபடி செய்யும் தீர்ப்பாசனத் திட்டங்களும் உள்ளன. ஆனால் இந்த மசோதாவில் குறைந்த தண்ணீரில் நஞ்சை சாகுபடி செய்யும் பிததேசங்கட்கு நியாயமான வேறுபாடு காட்டப்படவில்லை. மேற்கண்ட இரண்டு வகையான பகுதிகட்கும் ஒரேமாதிரி வரி விதிப்பது அநியாயமானது.

சட்டத்தின் ஆரவது பிரிவில் தீர்ப்பாசனத் திட்டம் முடிவடைந்த இரண்டு ஆண்டுகளில் வரித்தொகை செலுத்தவேண்டுமென்றிருப்பது சரியானதல்ல. ஒரு திட்டம் முடிந்து விவசாயிகள் ஒரு நிலைக்கு வருவதற்கு சுமார் 10 ஆண்டுகளாகிறது. மத்தியில் நிலத்தைச் சீர்திருத்துவது, கொப்புவாய்க்கால்கள் வெட்டிக் கொள்வது, நிலத்தின் தரம் மற்றுமுள்ளவைகளை நிச்சயித்து பயன்பெறும் முறையில் விவசாயம் செய்ய தொல்லையற்ற இடைக்காலம் வேண்டியுள்ளது. ஆகவே, தீர்ப்பாசனத் திட்டம் முடிந்து ஐந்து ஆண்டுக்குமேல் வரி கொடுக்க வேண்டுமென்றிருப்பதுதான் நியாயமானதாகும். அபிவிருத்தி வரி விதிதாசாதத்தின் அந்தப் பகுதியின்மீதும் வட்டி வருவிப்பதென்பது சரியானதல்ல.

(ஓம்.) க. ஈ. நல்லசிவம்,

Madras, Member, Madras Legislative Assembly.

9th November 1963.

Annexure.

(Vide paragraph 6 of the report.)

THE MADRAS IRRIGATION (LEVY OF BETTERMENT CONTRIBUTION) AMENDMENT BILL, 1963.

(L.A. BILL No. 19 OF 1963.)

(As amended by the Select Committee.)

(NOTE.—The changes made are side-lined or underlined and the portions omitted are indicated by dots.)

A Bill further to amend the Madras Irrigation (Levy of Betterment Contribution) Act, 1955.

BE it enacted by the Legislature of the State of Madras in the Fourteenth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Madras Irrigation (Levy of Betterment Contribution) Amendment Act, 1963.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

[18th November 1963]

2. *Amendment of section 2, Madras Act III of 1955.*—In section 2 of the Madras Irrigation (Levy of Betterment Contribution) Act, 1955 (Madras Act III of 1955) (hereinafter referred to as the principal Act),—

(i) in clause (1), for the words and figure “ in section 3 ”, the words, figures and letters “ in sections 4-A and 4-B ” shall be substituted;

(ii) after clause (2), the following clause shall be inserted namely :—

“ (2-A) ‘ execution ’ in relation to a notified work means the construction, expansion or alteration of the notified work; ”;

(iii) after clause (3), the following clause shall be inserted, namely :—

“ (3-A) ‘ improved old ayacut ’ in relation to any notified work means all lands which are significantly benefited by the execution of the notified work but does not include the ayacut of any existing irrigation or drainage work which has been merely repaired or restored to its original state after decay or injury. ”

Explanation I.—For the purposes of this clause, lands shall be deemed to be significantly benefited by the execution of a notified work if such lands—

(a) having been under single crop irrigation or double crop irrigation from a Government source of irrigation before the execution of the notified work continue to be under such irrigation and are provided with a more adequate supply or better assured supply of water for irrigation as a result of the execution of the notified work, or

(b) having been liable to non-beneficial submersion or stagnation of water before the execution of the notified work, have been substantially relieved of such submersion or stagnation as a result of the execution of the notified work :

Provided that no land shall be deemed to be significantly benefited if the more adequate supply or better assured supply of water for irrigation referred to in clause (a) of this explanation or the substantial relief of submersion or stagnation referred to in clause (b) of this explanation is as a result of mere repairs or restoration of the existing irrigation or drainage work to its original state after decay or injury.

Explanation II.—For the purposes of Explanation I, the question whether any land—

(1) is provided with a more adequate supply or better assured supply of water for irrigation shall be decided with regard to—

(i) the raising of the irrigation source concerned to a higher settlement classification;

(ii) supply of larger volume of water or supply of water for a longer duration; and

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(iii) such other like matters as may be prescribed by rules made by the Government in this behalf.

(2) has been substantially relieved of the non-beneficial submersion or stagnation of water shall be decided with regard to—

(i) the improvement of the land on account of the protection from submersion or stagnation or on account of the reduction in the period of submersion or stagnation; and

(ii) such other like matters as may be prescribed by rules made by the Government in this behalf.

Explanation III.—A land shall be deemed to be significantly benefited notwithstanding that the benefit is not enjoyed, provided that such non-enjoyment is due solely to action or inaction on the part of the person or persons interested in such land;”;

(iv) after clause (5), the following clause shall be inserted, namely :—

“(5-A) ‘new ayacut’ in relation to any notified work means all lands which are benefited by the execution of the notified work.

Explanation I.—For the purposes of this clause, lands shall be deemed to be benefited by the execution of a notified work if such lands—

(a) having been left waste or under unirrigated cultivation before the execution of the notified work have been brought under irrigation subsequently with water supplied from a Government source of irrigation as a result of the execution of the notified work, or

(b) having been under single crop irrigation before the execution of the notified work have been brought under double crop irrigation subsequently with water supplied from a Government source of irrigation as a result of the execution of the notified work.

Explanation II.—A land shall be deemed to be benefited notwithstanding that the benefit is not enjoyed, provided that such or inaction on the part of the action or inaction on the part of the person or persons interested in such land;”;

(v) after clause (6), the following clause shall be inserted, namely :—

“(6-A) ‘notified work’ means any irrigation or drainage work executed on or after the 1st January 1947 and notified by the Collector of the district in the District Gazette.”.

(vi) clause (8) shall be omitted.

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3. *Substitution of new sections for sections 3 and 4, Madras Act III of 1955.*—For sections 3 and 4 of the principal Act, the following sections shall be substituted, namely :—

“3. *New ayacut zones.*—(1) Any new ayacut in every notified work may be classified into one or more of the following zones, namely :—

- (i) wet zone ;
- (ii) intermediary zone ; or
- (iii) irrigated dry zone.

(2) A wet zone shall comprise . . . all the lands for which the water supplied as a result of the execution of a notified work will be ordinarily sufficient for . . . one wet crop in a fasli year.

(3) An intermediary zone shall comprise all the lands for which the water supplied as a result of the execution of a notified work will be occasionally sufficient for one wet crop and will be ordinarily sufficient for one irrigated dry crop in a fasli year.

(4) An irrigated dry zone shall comprise all the lands for which the water supplied as a result of the execution of a notified work will be ordinarily sufficient for one irrigated dry crop in a fasli year but not sufficient for one wet crop in *any fasli year*.

4. *Blocks under ayacut zone.*—(1) Every wet zone, every intermediary zone or every irrigated dry zone may consist of Block A, B, C, or D or classified below, namely :—

(a) Block A shall consist of contiguous lands of wet *taram* 1, 2, 3 or 4 ;

(b) Block B shall consist of contiguous lands of wet *taram* 5 ;

(c) Block C shall consist of contiguous lands of wet *taram* 6 ;

(d) Block D shall consist of contiguous lands of wet *taram* 7 and above.

(2) Dry lands shall be classified according to the corresponding wet *taram* rates.

4-A. *Levy of betterment contribution on lands in the new ayacut.*—The Government shall be entitled to levy a betterment contribution from the landholder on every acre of land in any new ayacut in accordance with the rates specified in the schedule :

Provided that no betterment contribution shall be levied on any land in any new ayacut under a notified work, the cost of which does not exceed one lakh of rupees.

4-B. *Levy of betterment contribution on lands in the improved old ayacut.*—(1) The Government shall be entitled to

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levy a betterment contribution from the landholder on every acre of land in any improved old ayacut in accordance with the provisions of this section :

Provided that no betterment contribution shall be levied on any land in any improved old ayacut under a notified work, the cost of which does not exceed one lakh of rupees.

(2) The next expenditure on the notified work shall be ascertained by deducting from the gross expenditure on such work twenty times the annual increase in revenue, if any, from all the lands comprised in the improved old ayacut and in the new ayacut. The net expenditure as so ascertained shall be apportioned in the prescribed manner on all the lands comprised in the improved old ayacut.

Explanation I.—The expression 'annual increase in revenue' in the case of lands other than those specified in Explanation II—

(a) means the increase in ryotwari assessment and the increase in water-cess ascertained in the prescribed manner where such increase is as a result of the execution of the notified work; and

(b) includes the additional assessment or additional water-cess, if any, under the Madras Additional Assessment and Additional Water-Cess Act, 1963 (Madras Act 8 of 1963), ascertained in the prescribed manner.

Explanation II.—The expression 'annual increase in revenue'—

(a) means—

(i) in the case of estates abolished under the Madras Estates (Abolition and Conversion into Ryotwari) Act, 1948 (Madras Act XXVI of 1948), the difference between the land revenue under section 23 of that Act and the rate of assessment imposed at a ryotwari settlement effected under section 22 of that Act, ascertained in the prescribed manner;

(ii) in the case of an inam estate abolished under the Madras Inams Estates (Abolition and Conversion into Ryotwari) Act 1963, the difference between the land revenue under section 21 of that Act and the rate of assessment imposed at a ryotwari settlement effected under section 20 of that Act, ascertained in the prescribed manner;

(iii) in the case of a minor inam abolished under the Madras Minor Inams (Abolition and Conversion into Ryotwari) Act, 1963, the difference between the land revenue under section 12 of that Act and the rate of assessment imposed at a ryotwari settlement effected under section 16 of that Act, ascertained in the prescribed manner; and

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(iv) in the case of a lease-hold village abolished under the Madras Leaseholds (Abolition and Conversion into Ryotwari) Act, 1963, the difference between the land revenue under section 15 of that Act and the rate of assessment imposed at a ryotwari settlement effected under section 14 of that Act, ascertained in the prescribed manner :

Provided that—

(i) the land revenue referred to in clauses (i) to (iv) is less than the rate of ryotwari assessment referred to in those clauses and has been determined before the execution of the notified work;

(ii) the notified work was executed after the abolition of the estate, inam estate, minor inam or a lease-hold village, as the case may be, and before effecting the ryotwari settlement referred to in clause (i), (ii), (iii) or (iv), as the case may be; and

(b) includes the additional assessment or additional water-cess, if any, under the Madras Additional Assessment and Additional Water-Cess Act, 1963 (Madras Act 8 of 1963), ascertained in the prescribed manner.

(3) The betterment contribution shall, subject to a maximum of fifty rupees per acre, be one-third of the net expenditure per acre of land apportioned under sub-section (2).

4-C. *Exclusion of certain lands from ayacut in certain cases.*—

(1) Any officer of the Revenue Department not lower in rank than a Revenue Divisional Officer specially authorized by the Government in this behalf (hereinafter referred to as the authorized officer) may, from time to time, postpone the inclusion of any land in the ayacut of a notified work for such period as he may, by order in writing, specify, on the ground that such land requires expensive lowering of the level or on such other ground as may be prescribed.

Explanation.—For the purposes of this sub-section, 'expensive lowering of the level' means any reclamation involving expenditure exceeding one hundred rupees per acre.

(2) Where the period specified in any order under sub-section (1) expires, the land referred to in sub-section (1) shall be deemed to be included in the ayacut aforesaid and the Government shall be entitled to levy contribution under this Act on such land with effect from the fasli in which such land shall be deemed to be included in the ayacut under this sub-section.

(3) Where any land included in the ayacut of a notified work is not fit for irrigation on the date of such inclusion for such reasons as may be prescribed and is subsequently brought under irrigation, the Government shall be entitled to levy contribution under this Act on such land with effect from the fasli in which the land is so brought under irrigation.

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4-D. Authorized officer to levy betterment contribution.—Every authorized officer shall levy betterment contribution under this Act in respect of any land situated within his jurisdiction :

Provided that where the ayacut of a notified work lies within the jurisdiction of more than one authorized officer, the Government may, by general or special order, specify the officer who should levy betterment contribution in respect of lands in such ayacut.

4-E. Appeal.—(1) Against any decision of the authorized officer with respect to the levy of betterment contribution under this Act, an appeal shall lie to the prescribed authority and such authority may make such order in the case as it may think fit.

(2) Any decision of the authorized officer with respect to the levy of contribution under this Act shall, subject to the right of appeal provided in sub-section (1), be final, shall be binding on all persons having interest in the land and shall not be liable to be questioned in a court of law."

4. Amendment of section 6, Madras Act III of 1955.—In section 6 of the principal Act—

(i) In sub-section (1),—

(a) in the first paragraph, for the words " issued by an officer authorized by the Government in this behalf ", the words " issued by the authorized officer " shall be substituted;

(b) in the first proviso, for the words " construction, expansion or alteration of the work ", the words " execution of the notified work " shall be substituted;

(c) in the second proviso,—

(1) for the words " before the commencement of this Act ", the words, brackets and figures " before the commencement of the Madras Irrigation (Levy of Betterment Contribution) Amendment Act, 1963 " shall be substituted;

(2) for the words " construction, expansion or alteration of the work ", the words " execution of the notified work " shall be substituted;

(ii) for sub-section (3), the following sub-section shall be substituted, namely :—

" (3) (a) for the purposes of this section, the execution of a notified work shall be deemed to be completed on the date of cessation of all work connected with its execution or on the date when the notified work is ready to be put in actual operation, whichever is later.

(b) The dates referred to in clause (a) shall be notified by such authority or officer and in such manner, as may be prescribed."

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5. *Amendment of section 7, Madras Act III of 1955.*—For sub-section (1) of section 7 of the principal Act the following sub-section shall be substituted, namely :—

“(1) The contribution payable by a landholder shall be paid by him in annual instalments. The annual instalment per acre shall be five rupees or one-twentieth of the total amount of the contribution payable by him, whichever is higher :

Provided that a landholder shall be entitled to pay within a period of two years from the date on which he becomes liable to pay the contribution the entire amount of contribution with a rebate at such rate as may be prescribed.”

6. *Amendment of section 8, Madras Act III of 1955.*—In section 8 of the principal Act,—

(i) for the words “construction, expansion or alteration of any work”, the words “execution of any notified work” shall be substituted;

(ii) for the words “construction, expansion or alteration”, the word “execution” shall be substituted.

7. *Amendment of section 9, Madras Act III of 1955.*—In section 9 of the principal Act, for the words “rebate of twenty per cent”, the words “rebate at such rate as may be prescribed” shall be substituted.

8. *Amendment of section 13, Madras Act III of 1955.*—In section 13 of the principal Act,—

(i) in sub-section (1),—

(a) the words “by notification” shall be omitted;

(b) in clause (a) for the word “Collectors”, the words “Collectors of the districts” shall be substituted;

(c) for clause (e), the following clauses shall be substituted, namely :—

“(c) for the manner of classification of, and the publication of specified particulars of, any zone under section 3;

(cc) the procedure to be followed by the authorized officer before the levy of betterment contribution under this Act”;

(ii) for sub-section (2), the following sub-sections shall be substituted, namely :—

“(2) All rules made under this Act shall be published in the *Fort. St. George Gazette* and, unless they are expressed to come into force on a particular day, shall come into force on the day on which they are so published.

(3) Every rule made under this Act shall, as soon as possible after it is made, be placed on the table of both Houses of the Legislature, and if, before the expiry of the session, in which it is so placed or the next session, both Houses agree in making any modification in any such rule or both Houses agree that the

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rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be, so however, that any such modification or annulment shall be without prejudice to the vailability of anything previously done under that rule."

9. *Amendment of section 14, Madras Act III of 1955.*—In section 14 of the principal Act, for the words "alteration of any work", the words "alteration of any irrigation or drainage work" shall be substituted.

10. *Addition of new sections 15, 16 and Schedule in Madras Act III of 1955.*—After section 14 of the principal Act, the following shall be added, namely:—

"15. *Act deemed not to affect recovery in certain cases.*—Subject to the provisions of section 8, nothing contained in this Act shall be deemed to limit or otherwise affect the power of the Government to recover any money which any landholder of any land in the ayacut of any notified work may have agreed before the date of the commencement of the Madras Irrigation (Levy of Betterment Contribution) Amendment Act, 1963, or may agree after that date, to pay to the Government as a condition precedent to the execution of any such work.

16. *Works notified under certain rules.*—Notwithstanding anything contained in this Act or in the Madras Irrigation (Levy of Betterment Contribution) Amendment Act, 1963, any work specified in the list of works published by the Collector of the district in the District Gazette before the date of the commencement of the Madras Irrigation (Levy of Betterment Contribution) Amendment Act, 1963, under rule 7 of the Madras Irrigation (Levy of Betterment Contribution) Rules, 1956, shall be deemed to be a notified work under this Act as amended by the Madras Irrigation (Levy of Betterment Contribution) Amendment Act, 1963, and the provisions of this Act, as amended by the said Act, shall have effect accordingly.

THE SCHEDULE.

(See section 4-A.)

Schedule of rates per acre.

NEW AYACUT.

			Wet zone.		Intermediary zone.		Irrigated dry zone.	
			(1)		(2)		(3)	
			RS.	NP.	RS.	NP.	RS.	NP.
Block A	..	..	200	00	170	00	140	00
Block B	..	..	180	00	150	00	120	00
Block C	..	..	160	00	130	00	100	00
Block D	..	..	140	00	110	00	80	00

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Provided that landholders of lands which were unirrigated immediately before the execution of the notified work and which are newly assured with the supply of water for two wet crops as a result of the execution of the said notified work shall pay betterment contribution at the rate of fifty rupees per acre in addition to the rates specified in this Schedule.

Fort St. George,
Madras, 14th November 1963.

T. HANUMANTHAPPA,
Secretary.



Irrigated	NP.	Intermediate zone		NP.	Wet zone
		(1)	(2)		
100	00	170	00	200	00
100	00	150	00	180	00
100	00	100	00	00	00
100	00	170	00	170	00
100	00	150	00	150	00
100	00	100	00	100	00

Block A
100
100